

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Canceled)
2. (New) A suspension system for a wheeled work vehicle, comprising:
  - a pair of hydraulic cylinders mounted at a chassis and a left side and a right side of at least one axle that is provided at one of a front and a rear of the vehicle;
  - a first passage provided for each of the hydraulic cylinders, that communicates between a head chamber and a rod chamber at each of the hydraulic cylinders and allows oil to flow from one of the head chamber and the rod chamber to the other;
  - a second passage that communicates the first passages to each other; and
  - a single accumulator that communicates with the second passage via a first restrictor; wherein the hydraulic cylinders and the accumulator perform a suspension function during traveling.
3. (New) A suspension system for a wheeled work vehicle according to Claim 2, further comprising:
  - a hydraulic source for vehicle height adjustment from which pressure oil supplied to the hydraulic cylinders originates; and
  - a leveling valve that allows the pressure oil from the hydraulic source for vehicle height adjustment to be supplied to the hydraulic cylinders to raise a vehicle height, and allows the pressure oil to be discharged from the hydraulic cylinders to lower the vehicle height.

4. (New) A suspension system for a wheeled work vehicle according to Claim 2, further comprising:

a second restrictor provided at the second passage between the first restrictor and each of the first passages.

5. (New) A suspension system for a wheeled work vehicle according to Claim 4, wherein an area of the first restrictor is greater than an area of each of the second restrictors.

6. (New) A suspension system for a wheeled work vehicle according to Claim 4, further comprising:

a third restrictor provided at each of the first passages between the rod chamber of each of the hydraulic cylinders and one of the second restrictors.

7. (New) A suspension system for a wheeled work vehicle according to Claim 2, further comprising:

a pilot check valve provided at each of the first passages, that allows/prevents oil flow from the head chamber and the rod chamber of each of the hydraulic cylinders.

8. (New) A suspension system for a wheeled work vehicle according to Claim 2, wherein the hydraulic cylinders are each provided at a right side and a left side of the chassis and the chassis and the axle are connected to each other via a link so as to restrict a movement of the chassis in a left-and-right direction.

9. (New) A suspension system for a wheeled work vehicle according to Claim 8, wherein:

a mounting portion is formed in such a manner that the hydraulic cylinders are connected rotatably in a left-and-right direction to the chassis and the axle, and the chassis and the axle are connected to a left side and a right side of the link respectively via a pin extending in a forward/backward direction and are in contact with a front side and a rear side of the link, and

at least a mounting tolerance of the link along a forward/backward direction of the vehicle with regard to the chassis and the axle is smaller than a mounting tolerance of the hydraulic cylinders along the forward/backward direction of the vehicle with regard to the chassis and the axle.

10. (New) A vehicle height adjustment system for a wheeled work vehicle, comprising:

a hydraulic source;

a pair of hydraulic cylinders mounted at a chassis and a left side and a right side of at least one axle that is provided at one of a front and a rear of the vehicle and, that adjusts a distance between the axle and the chassis by using pressure oil from the hydraulic source;

a traveling-state detection device that detects whether the vehicle is in a traveling state or a non-traveling state;

a working-state detection device that detects whether the vehicle is in a working state or a non-working state; and

a control device that allows the pressure oil from the hydraulic source to be supplied to the hydraulic cylinders when the traveling-state detection device detects the non-traveling state and the working-state detection device detects the non-working state.

11. (New) A vehicle height adjustment system for a wheeled work vehicle according to Claim 10, wherein:

the control device comprises (a) a first directional control valve provided at a line for supplying the pressure oil from the hydraulic source to the hydraulic cylinders, that controls flow of the pressure oil from the hydraulic source to the hydraulic cylinders, (b) a second directional control valve that is switched in accordance with the traveling state or non-

traveling state of the vehicle, and (c) a third directional control valve that is switched in accordance with the working state or non-working state of the vehicle, and the first directional control valve is switched in response to a changeover of the second directional control valve and the third directional control valve.

12. (New) A vehicle height adjustment system for a wheeled work vehicle according to Claim 10, further comprising:

a check valve that communicates oil chambers of the hydraulic cylinders with an accumulator via a restrictor to achieve a suspension function and cuts communication between the oil chambers and the hydraulic cylinders to lock the suspension function; and a changeover device that switches the check valve to achieve the suspension function when the traveling-state detection device detects the traveling state.

13. (New) A vehicle height adjustment system for a wheeled work vehicle according to Claim 10, further comprising:

a leveling unit that expands/contracts the hydraulic cylinders by supplying/discharging the pressure oil to/from the hydraulic cylinders to adjust a vehicle height in response to operation by a user, wherein the control device (a) allows the leveling unit to adjust the vehicle height when the traveling-state detection device detects the non-traveling state and the working-state detection device detects the non-working state, and (b) prohibits the leveling unit from adjusting the vehicle height and communicates oil chambers of the hydraulic cylinders with an accumulator via a restrictor to achieve a suspension function when the traveling-state detection device detects the traveling state.

14. (New) A vehicle height adjustment system for a wheeled work vehicle according to Claim 13, further comprising:

a suspension lock device that prohibits expansion/contraction of the hydraulic cylinders effected by the leveling unit to lock the suspension function when the traveling-state detection device detects the non-traveling state.

15. (New) A wheeled excavator, comprising:

a suspension system; and

a vehicle height adjustment system, wherein

the suspension system comprises a hydraulic circuit including (a) a pair of hydraulic cylinders mounted at a chassis and a left side and a right side of at least one axle that is provided at one of a front and a rear of a vehicle, (b) a first passage provided for each of the hydraulic cylinders, that communicates between a head chamber and a rod chamber at each of the hydraulic cylinders and allows oil to flow from one of the head chamber and the rod chamber to the other, (c) a second passage that communicates the first passages to each other, and (d) a single accumulator that communicates with the second passage via a first restrictor;

the hydraulic cylinders and the accumulator perform a suspension function during traveling;

the hydraulic cylinders are each provided at a right side and a left side of the chassis and the chassis and the axle are connected to each other via a link so as to restrict a movement of the chassis in a left-and-right direction; and

the vehicle height adjustment system comprises (e) a hydraulic source from which pressure oil supplied to the hydraulic circuit of the suspension system originates, and (f) a leveling unit that raises a vehicle height by supplying the pressure oil from the hydraulic source to the hydraulic circuit and lowers the vehicle height by discharging the pressure oil

from the hydraulic circuit in response to operation by a user and functions as a stop valve to reduce oil leaks from the hydraulic circuit while not being operated by a user.

16. (New) A wheeled excavator according to Claim 15, further comprising:
  - a second restrictor provided at the second passage between the first restrictor and each of the first passages.
17. (New) A wheeled excavator according to Claim 16, wherein an area of the first restrictor is greater than an area of each of the second restrictors.
18. (New) A wheeled excavator according to Claim 16, further comprising:
  - a third restrictor provided at each of the first passages between the rod chamber of each of the hydraulic cylinders and one of the second restrictors.
19. (New) A wheeled excavator according to Claim 15, further comprising:
  - a pilot check valve provided at each of the first passages, that allows/prevents oil flow from the head chamber and the rod chamber of each of the hydraulic cylinders.